

## **Work Opportunity Tax Credit Program**

December 2011

### Legislative Background:

***The Small Business Job Protection Act of 1996*** (Public Law 104-188) created the Work Opportunity Tax Credit (WOTC) Program, which was designed to assist individuals from certain targeted groups to enter or re-enter the labor force. The program was originally authorized for a 12-month period (**10-01-96/09-30-97**).

***The Taxpayer Relief Act of 1997*** (Public Law 105-34) reauthorized, amended, and extended the WOTC program for an additional nine months (**10-01-97/06-30-98**). The reauthorization made certain modifications to the original tax credit program including, but not limited to, the following:

- 1) replaced the previous credit with a two-tiered system that provides a 25 % tax credit for certified employees who work at least 120 hours, but less than 400 hours, and a 40% tax credit for certified employees who work more than 400 hours;
- 2) modified the eligibility requirement with respect to TANF/AFDC recipients to include those recipients receiving benefits for any nine months of the previous 18 months;
- 3) added SSI recipients as a new category of eligible workers.

In addition, the Taxpayer Relief Act of 1997 established the Welfare-to-Work Tax Credit (WTW) which was designed to assist “long-term family assistance recipients” to enter or re-enter the workforce. The WTW tax credit is administered under the WOTC certification procedures established by the Small Business Job Protection Act of 1996. Information regarding the WTW tax credit is provided in this package.

***The Tax and Trade Relief Extension Act of 1998*** (Public Law 105-277) reauthorized and extended the WOTC program for 12 additional months (**07-01-98/06-30-99**) retroactive to its previous legislative expiration date of June 30, 1998. In addition, the Act also extended the WTW Tax Credit through June 30, 1999. This extension applies to new hires that begin work for the employer on or after July 01, 1998, through June 30, 1999.

***The Ticket to Work and Work Incentives Improvement Act of 1999*** (Public Law 106-170) was signed into law on December 17, 1999. It extends the WOTC/WTW Tax Credits for a 30-month period through December 31, 2001, **(07-01-99/12-31/01)** and makes the reauthorization retroactive to the credits' previous expiration date of June 30, 1999. In addition, the Act also changes the definition of non-qualifying rehires to exclude a person from qualifying an employer for the tax credit if, prior to the hiring date, the person was employed by the employer at any time. The rehire's WOTC status at the time of the original hire now is irrelevant. The reauthorization applies to individuals that are hired by the employer on/or after July 01, 2002, and before January 01, 2004.

***The Job Creation and Worker Assistance Act of 2002 (Public Law 107-147; Sections 604 & 605)*** was signed into law on March 9, 2002. It extends the WOTC/WTW Tax Credits for a 24-month period through December 31, 2003, **(01-01-02/12-31-03)** and makes the reauthorization retroactive to the credits with a previous expiration date of 12-31-01.

***The Working Families Relief Act of 2004 (Public Law 108-311)*** was signed into Law on October 4, 2004. It extends the WOTC/WTW Tax Credits for a 24-month period through December 31, 2005, **(01-01-04/12-31-05)** and makes the reauthorization retroactive to the credits with a previous expiration date of 12-31-03.

***The Tax Relief and Health Care Act of 2006 (Public Law 109-432)*** was signed into Law on December 20, 2006. This legislation not only extended the WOTC Program (retroactively to January 1, 2006) through December 31, 2007, but also eliminated the Welfare-to-Work Tax Credit by merging it into the WOTC Program.

Within less than five months of **P.L 109-432**, the Congress passed another legislation extending the WOTC Program for a 44-month period. On May 25, 2007-***The Small Business and Work Opportunity Tax Act of 2007 (Public Law 110-28)*** was signed into law. Section 8211 of this Act provides a continuing extension of the WOTC Program through August 31, 2011.

On February 17, 2009, the President signed into law ***The American Recovery and Reinvestment Act (ARRA) of 2009 (Public Law 111-5)***. The Recovery Act amended section 51 of the Internal Revenue Code by adding two new target groups to the WOTC Program. The amended Sec. 51 (d) (14) provides that 1) **Unemployed Veterans** and 2) **Disconnected Youth** who begin work for an employer during 2009 and 2010 shall be treated as members of a [new] targeted group for purposes of the WOTC.

There are now **12** target group designations for the consolidated WOTC program.

- A Qualified IV- A Recipient
- B Qualified Veteran
- C Qualified Ex-felon
- D Designated Community Resident
- E Vocational Rehabilitation Referral
- F Qualified Summer Youth Employee
- G Qualified Food Stamp Recipient
- H Qualified Supplemental Security Income Recipient
- I Long-Term Family Assistance Recipient
- J Unemployed Veteran
- K Disconnected Youth

This information package is provided as a general program guide only and is subject to change without notice as the legislative authority is amended.

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## **WOTC Target Groups At-A-Glance**

- A) **Qualified IV-A Recipients** \* \* \* This target group refers to any person who is a member of a family receiving AFDC/TANF or benefits under a successor program for any nine months during the 18-month period ending on the hiring date. An IV-A recipient is, for purposes of the WOTC, a family member who is specifically listed on the IV-A grant.

The tax credit for this target group is calculated at the rate of 25% of the qualified first-year wages up to \$6,000 for employees working at least 120 hours, but less than 400 hours. This allows a maximum credit amount of \$1,500. For employees working at least 400 hours or more, the credit is calculated at the rate of 40% of the qualified first-year wages up to \$6,000. This allows a maximum credit amount of \$2,400.

- B) **Qualified Veterans/Disabled Veterans** \* \* \* This target group refers to any veteran as one who:

- 1) is a member of a family receiving assistance under a food stamp program under the Food Stamp Act of 1977 for at least, a 3-month period within the last 15-month period ending on the hiring date; **and**
- 2) has served on active duty (other than active duty for training) in the Armed Forces of the United States for a period of more than 180 days, or was discharged or released from active duty in the Armed Forces of the United States for a service -connected disability; **and**
- 3) did not have any day during the 60-day period ending on the hiring date which was a day of “extended active duty” in the Armed Forces of the United States. The term “extended active duty “ means a period of more than 90 days during which the individual was on active duty, other than active duty training.

**P.L. 110-28** expanded the definition of the *Qualified Veteran* target group to include “disabled veterans” who:

- 1) are entitled to compensation for a service-connected disability, **and**
- 2) have a hiring date which is not more than one year after having been discharged or released from active duty in the Armed Forces of the United States, **or**
- 3) have aggregate periods of unemployment during the one-year period ending on the hiring date that equal or exceed six months.

**“Qualified wages” for Disabled Veterans only were increased from \$6,000 to \$12,000.**

### **Clarification.**

**Dishonorably Discharged.** The initial legislative history of the former Targeted Jobs Tax Credit (TJTC) Program is specific in its intent to include persons who were “dishonorably discharged” from military service if they meet the eligibility requirements of a targeted group, including the current expanded “Qualified Veterans” target group. This legislation does not change the veterans’ definitions for other employment and training programs administered by the Department of Labor.

The tax credit for this target group is calculated at the rate of 25% of the qualified first-year wages up to \$6,000 for employees working at least 120 hours, but less than 400 hours. This allows a maximum credit amount of \$1,500. For employees working at least 400 hours or more, the credit is calculated at the rate of 40% of the qualified first-year wages up to \$6,000. This allows a maximum credit amount of \$2,400.

**Disabled Veterans and the WOTC.** The tax credit for the expanded Veteran target group is calculated at the rate of 25% of the qualified first-year wages up to \$12,000 for employees working at least 120 hours, but less than 400 hours. This allows a maximum credit amount of \$3,000. For employees working at least 400 hours or more, the credit is calculated at the rate of 40% of the qualified first-year wages up to \$12,000. This allows a maximum credit amount of \$4,800.

C) **Qualified Ex-Felons** \* \* \* This target group refers to any one who:

- 1) has been convicted of a felony under any statute of the United States or any state, **and**
- 2) has a hiring date that is not more than one year after the last date on which he/she was so convicted or was released from prison.

The tax credit for this target group is calculated at the rate of 25% of the qualified first-year wages up to \$6,000 for employees working at least 120 hours, but less than 400 hours. This allows a maximum credit amount of \$1,500. For employees working at least 400 hours or more, the credit is calculated at the rate of 40% of the qualified first-year wages up to \$6,000. This allows a maximum credit amount of \$2,400.

D) **Designated Community Residents** \* \* \* This target group refers to any person who:

- 1) is at least age 18, but not yet age 40, on the hiring date, **and**
- 2) has his/her principal place of abode within an empowerment zone (EZ) or enterprise community (EC) or rural renewal county (RRC).

In the case of a designated community resident, the term qualified wages shall **not** include wages paid or incurred for services performed while he/she lived outside of the EZ, EC or RRC.

The tax credit for this target group is calculated at the rate of 25% of the qualified first-year wages \$6,000 for employees working at least 120 hours, but less than 400 hours. This allows a maximum credit amount of \$1,500. For employees working at least 400 hours or more, the credit is calculated at the rate of 40% of the qualified first-year wages up to \$6,000. This allows a maximum credit amount of \$2,400.

**E) Vocational Rehabilitation Referral \* \* \*** This target group refers to any person:

- 1) having a physical or mental disability that, for that individual constitutes or results in a substantial handicap to employment, **and**
- 2) was referred to the employer upon, or within two years of completing rehabilitative services pursuant to an individualized written plan for employment under a state plan for vocational rehabilitation services approved under the Rehabilitation Act of 1973, **or**
- 3) an individual work plan (IWP) developed and implemented by **an employment network** (EN) pursuant to subsection (g) of section 1148 of the (SSA) with respect to which the requirements of such subsection are met.
- 4) a vocational rehabilitation program for veterans, carried out under Chapter 31 of Title 38, U.S. Code.

The tax credit for this target group is calculated at the rate of 25% of the qualified first-year wages up to \$6,000 for employees working at least 120 hours, but less than 400 hours. This allows a maximum credit amount of \$1,500. For employees working at least 400 hours or more, the credit is calculated at the rate of 40% of the qualified first year wages up to \$6,000. This allows a maximum credit amount of \$2,400.

**F) Qualified Summer Youth Employee \* \* \*** This target group refers to any person who:

- 1) performs services for the employer between May 01 and September 15; **and**
- 2) has attained age 16 but not yet age 18 on the hiring date or, if later, on May 01 of the calendar year involved; **and**
- 3) has not been employed by the same employer prior to the 90-day period between May 01 and September 15; **and**

- 4) has his/her principal place of abode within an empowerment zone (EZ) enterprise community (EC) or rural renewal County (RRC).

In the case of a qualified summer youth employee, the term “qualified wages’ shall **not** include wages paid or incurred for services performed while he/she lived outside of the EZ, EC or RRC.

The tax credit for this target group is calculated at the rate of 25% of the qualified first-year wages up to \$3,000 for employees working at least 120 hours, but less than 400 hours. This allows a maximum credit amount of \$750. For employees working at least 400 hours or more, the credit is calculated at the rate of 40% of the qualified first-year wages up to \$3,000. This allows a maximum credit amount of \$1,200.

**G) Qualified Food Stamp Recipient \* \* \*** This target group refers to any person who:

- 1) has attained the age of 18 but not yet age 40 on the hiring date, **and**
- 2) is a member of a family receiving assistance under a food stamp program under the Food Stamp Act of 1977 for the six-month period ending on the hiring date, **or**
- 3) receiving such assistance for at least three months of the five-month period ending on the hiring date, in the case of an able-bodied adult without dependents who ceases to be eligible for food stamps under the work requirements at Section 6 (o) of the Food Stamp Act of 1977.

The tax credit for this target group is calculated at the rate of 25% of the qualified first-year wages up to \$6,000 for employees working at least 120 hours, but less than 400 hours. This allows a maximum credit amount of \$1,500. For employees working at least 400 hours or more, the credit is calculated at the rate of 40% of the qualified first-year wages up to \$6,000. This allows a maximum credit amount of \$2,400.



**H) Qualified SSI Recipient** \* \* \* This target group refers to any person who is:

receiving Supplemental Security Income (SSI) benefits under title XVI of the Social Security Act for any month ending within the 60-day period ending on the hiring date.

The tax credit for this target group is calculated at the rate of 25% of the qualified first-year wages up to \$6,000 for employees working at least 120 hours, but less than 400 hours. This allows a maximum credit amount of \$1,500. For employees working at least 400 hours or more, the credit is calculated at the rate of 40% of the qualified first-year wages up to \$6,000. This allows a maximum credit amount of \$2,400.

**I) Long -Term Family Assistance Recipients\*\*\***

A “Long-term Family Assistance Recipient” refers to any person who is a member of a family that:

- 1) has received family assistance (i.e., AFDC/TANF or a successor program) for at least 18 consecutive months ending on the hiring date, **or**
- 2) has received family assistance for a total of at least 18 months (whether or not consecutive) beginning after August 05, 1997, and has a hiring date that is not more than two years after the end of the earliest 18-month period; **or**
- 3) whose AFDC/TANF eligibility expired under a Federal or State law after August 05, 1997, for applicants hired within two years after their eligibility expiration.

**Note:** TANF means Temporary Assistance to Needy Families.

**Qualified First-Year Wages**...are wages that an employee earns during the first-year period, which begins the day the employee starts work. The maximum amount of wages to which the 40 percent tax credit may be

applied during the first year shall not exceed \$10,000 for a maximum first year credit of \$4,000.

**Qualified Second-Year Wages**...are wages that an employee earns during the second-year period. During the second year, the maximum amount of wages to which the 50 percent may be applied shall not exceed \$10,000 for a maximum credit of \$5,000.

**Example...** Assume that an employee begins work on March 01, 2010, and works at least 400 hours for an employer whose taxable year is the calendar year. The employer pays “first-year wages” from March 2010 through February 2011 and pays “second-year wages” from March 2011 through February 2012.

J) **Unemployed Veteran**\*\*\* This group refers to any Veteran that was certified by the SWA/DLA as:

- 1) having been discharged or released from active duty in the Armed Forces of the United States at any time during the 5-year period ending on the hiring date; **and**
- 2) being in receipt of unemployment compensation under a state or federal law for not less than 4 weeks during the one-year period ending on the hiring date; **and**
- 3) having served on active duty for a period of more than 180 days, **or**
- 4) having been discharged or released from active duty for a service-connected disability.

- **Note.** In addition, the target group Veteran is defined in Section 51(d)(3)(B)(i) of the Internal Revenue (IR) Code as ANY individual who has been certified by the SWA/DLA as:

- 1) having served on active duty for a period of more than 180 days, or
- 2) having been discharged or released from active duty for a service-disconnected disability.

\* Eligibility Determination, Documentary Evidence and Certification Process for *Unemployed Veterans*:

To be certified as a member of the *Unemployed Veteran* target group, individuals must meet **all three** listed criteria. Criteria and documentary evidence are provided below as follows:

- \* 1) To determine that the individual satisfies the definition of veteran (i.e., having served on active duty for a period of 180 days **or** having been discharged from active duty for a service-connected disability, the employer or their representatives may submit one of the following documentation:
  - DD-214
  - Discharge Papers
  - FL 21-802 (Issued only by the Veterans Administration. Certifies a Veteran with a service connected disability)
  
- \* 2) To determine that the veteran was discharged or released from active duty in the Armed Forces at any time during the 5-year period ending on the hiring date:
  - DD-214
  - Discharge Papers
  
- \* 3) To determine if a veteran has been in receipt of Unemployment Insurance (UI) compensation:
  - UI claims records

The tax credit for this target group is calculated at the rate of 25% of the qualified first-year wages up to \$6,000 for employees working at least 120 hours, but less than 400 hours. This allows a maximum credit amount of \$1,500. For employees working at least 400 hours or more, the credit is calculated at the rate of 40% of the qualified first-year wages up to \$6,000. This allows a maximum credit amount of \$2,400.

**K) Disconnected Youth\*\*\*** This group refers to any individual that was certified by the SWA/DLA as:

- 1) having attained age 16 but not age 25 on the hiring date,
- 2) not regularly attending any secondary, technical, or post-secondary school during the 6-month period, preceding the hiring date,
- 3) not regularly employed during such 6-month period, and
- 4) not readily employable by reason of lacking a sufficient number of skills.

\* To be certified as a member of the ***Disconnected Youth*** target group, individuals must meet **all four** listed criteria. Criteria and documentary evidence are provided below as follows:

- 1) To determine that the youth is at least age 16 but under age 25 on the hiring date employers or their representatives may submit one of the following:
  - Birth Certificate
  - Driver's License
  - Work Permit
  - Copy of Hospital Record of Birth
  - School ID/School Records
  - Federal/State/Local Government ID
- 2) To determine that the youth has not been regularly attending any secondary, technical or post-secondary school during the 6-month period before hiring date:
  - Signed letter from parent/guardian (if minor) attesting to the information above,
  - Signed letter from School Principal or Academic Dean (High School, Technical or Post Secondary School) attesting to the information above,
  - Post-Secondary School Transcript (including Technical School or Tribal College),
  - Self-Attestation explaining that the applicant is not attending or has not attended any secondary, technical, or post secondary school for more than 10 hours per week during the 6-month period before the hiring date.

3) To determine that the youth has not been regularly employed during the 6-month period ending on the hiring date:

- UI Wage Records

4) To determine that the youth was not readily employable due to lack of basic skills:

- Self-Attestation that the individual does not have a High School Diploma or GED, or
- Self-Attestation that the individual has a certificate of graduation from a secondary school or GED that was awarded no less than 6 months preceding the hiring date, and has not held a job (other than occasionally) or been admitted to a technical school since receiving the certificate.

The tax credit for this target group is calculated at the rate of 25% of the qualified first-year wages up to \$6,000 for employees working at least 120 hours but less than 400 hours. This allows a maximum credit amount of \$1,500. For employees working at least 400 hours or more, the credit is calculated at the rate of 40% of the qualified first-year wages up to \$6,000. This allows a maximum credit amount of \$2,400.

## **WOTC Forms Completion Requirements**

### **IRS Form 8850 (Pre-Screening Notice and Certification Request for Rev. Nov. 98 Work Opportunity and Welfare-to-Work Credits)**

Employers use IRS Form 8850 to pre-screen and to make a written request to New Hampshire Employment Security/WOTC Unit to certify the individual as:

- A member of a targeted group for purposes of qualifying for the WOTC tax credit.

Submitting IRS Form 8850 to NHES/WOTC Unit is but one step in the employer's qualifying for the WOTC tax credit. The WOTC Unit must certify the job applicant is a member of a targeted group. After starting work, the employee must meet the minimum number-of-hours-worked requirement for the WOTC tax credit. The employer may elect to take the applicable tax credit by filing Form 5884 (WOTC tax credit).

**Who Should Complete and Sign the Form?** The job applicant gives information to the employer on or before the day a job offer is made. This information is entered on IRS Form 8850. Based on the applicant's information, the employer determines whether he/she believes the applicant is a member of a WOTC targeted group. If the employer believes the applicant is a member of a WOTC targeted group, the employer completes the rest of the form. Both the employee and the employer must sign IRS Form 8850 no later than the date for submitting the form to New Hampshire Employment Security/WOTC Unit.

**How do I get the Revised IRS Form 8850 ?** For your convenience, a copy of the revised IRS Form 8850 is included in this package. Employers may reproduce the attached revised form 8850 or may request additional copies from the IRS by calling 1-800-TAX-FORM (1-800-829-3676). The revised form 8850 is available to computer users through the IRS home page on the World Wide Web, <http://www.irs.ustreas.gov>, and by modem directly at 703-321-8020 (not a toll-free number).

Employers must submit the completed IRS Form 8850 to the above address with a U. S. Postal Service (USPS) postmark which is **not later than 28 calendar days** following the employee's employment start date. When the last day of the 28 calendar day period ends on a Saturday, Sunday, or legal holiday, the next succeeding business day, which is not a Saturday, Sunday, or legal holiday, will be treated as the last day of the period. IRS 8850s which are postmarked (USPS) according to this rule will be considered timely.

**Note:** A completed IRS Form 8850 is one that has been signed by both parties and contains all relevant detail for the particular targeted group. Submission of an IRS Form 8850, which is not substantially complete, will be grounds for rejection. A completed IRS Form 8850 is the only document that satisfies the 28-day statutory requirement. Since IRS Form 8850 requires the original signature of both the employee and the employer, the NHES/WOTC Unit's receipt of a copy or a facsimile transmission of a completed IRS Form 8850 does not satisfy the statutory requirement.

### **Important Mailing Requirements**

If the U.S. Postal Service (USPS) makes the postmark on the envelope or wrapper, such postmark must bear a date that falls within 28 calendar days from the date of the employee's start date. If the postmark does not bear a date within 28 calendar days of the start date, the IRS Form 8850 will be considered not to have been filed in a timely manner, regardless of when the document is deposited in the mail.

If the postmark on the envelope or wrapper is not legible and the WOTC Unit has no evidence of receipt within the normal mail delivery time from the point of origin, starting with the date the employee begins work the employer and/or his authorized tax agent who is required to file the IRS 8850 has the burden of proving the time when the postmark was made.

If the envelope or wrapper has a postmark made by the U.S. Postal Service in addition to another postmark (postage meter, etc.), the postmark that was **not** made by the USPS shall be disregarded.

Postage meter postmarks alone, other than those provided by the USPS, are not acceptable as evidence of timely filing, unless received within a reasonable amount of time through the USPS.

## **WOTC Special Rules**

Qualified Wages... In general, “qualified wages” for WOTC purposes means “wages” as defined by IRS Code, Section 3306.

Qualified First-Year Wages are wages that an employee earns during the one-year period, which begins the day the employee starts work. The maximum amount of wages to which the 25 or 40 percent credit may be applied shall not exceed \$6,000 of first-year wages for all target groups, except qualified summer youth, which may not exceed \$3,000 or qualified veterans which may not exceed \$12,000.

Eligibility of Resident Aliens and Non-Citizens... Although an employee does not have to be a United States citizen (e.g., a resident alien) to be a target group member, the employee’s “citizen status” may affect whether wages paid to the employee are “qualified wages” for claiming a tax credit under the WOTC program.

Agricultural and Railroad Employees... A different wage definition applies to certain agricultural and railroad employees. See IRS Form 5884, Work Opportunity Credit, for more details.

Trade or Business Employment Wages... To claim the tax credit on an employee’s wages, more than half of those wages paid during any tax year must be earned by the employee in an employer’s trade or business; therefore, maids, chauffeurs, and other employees who work only in the home are not qualified for the WOTC.

On-the-Job Training (OJT) Payments... If for any period an employer receives federally funded payments for OJT for an employee, none of the wages paid to that employee for the OJT period qualify for the WOTC. While the wages paid to the employee during the OJT period do not qualify the employer for a tax credit, the time spent by the employee receiving OJT qualifies the employer towards fulfilling the minimum employment period requirement (retention period).



Non-Qualifying Rehires...A person shall not qualify an employer for the tax credit if, prior to the hiring date, the person was employed by the employer at any time.

Breaks in Employment...A WOTC certified employee may experience one or more breaks in employment, i.e., be laid off or quit and be re-hired by the same employer, and continue to qualify his/her employer for the tax credit. However, the employer may take the tax credit only on wages paid during the one-year period (or 90-day period for qualified summer youth) beginning on the employment starting date, including any breaks in employment. In determining whether an employee satisfies the “minimum retention” period of employment, the employer totals the cumulative days or hours the employee actually worked for the employer during the employee’s first year of employment.

Limitation on Unused Credit in a Carry-back or Carry-over Year...Unused WOTC credits that can be taken in a carry-back or carry-over year cannot be more than the tax liability limitation for that year, less any WOTC tax credit that is:

- 1) earned in the carry-back or carryover year, or
- 2) claimed in the carry-over year from a year earlier than the current year.

The WOTC, as a component of the general business credit, is subject to the net tax liability limitation of Section 38 of the Internal Revenue Code and the carry-back and carry-over rules of Section 39.

Nepotism...No WOTC tax credit can be claimed for wages paid to relatives employed by a taxpayer/employer. The tax credit is not valid if the employer/employee relationship is any of the following:

- 1) A son or daughter of the employer, or descendant of a son or daughter;
- 2) A stepson or stepdaughter of the employer;
- 3) A brother, sister, stepbrother, or stepsister of the employer;
- 4) A father or mother of the employer, or an ancestor of either;
- 5) A stepfather or stepmother of the employer;
- 6) The nephew or niece of the employer;
- 7) The uncle or aunt of the employer; or,
- 8) A son-in-law, daughter-in-law, father-in-law, mother-in-law, brother-in-law, or sister-in-law of the employer.

## **Examples of Documentary Evidence for Establishing & Verifying WOTC Eligibility**

<p><u>AGE/BIRTHDATE*</u> (required for <i>High Risk, Summer Youth &amp; Food Stamp</i>) *</p> <ul style="list-style-type: none"> <li>Birth Certificate</li> <li>Driver's License</li> <li>School I.D. Card/School Records</li> <li>Work Permit</li> <li>Federal/State/Local Government I.D. <sup>1</sup></li> <li>Hospital Record of Birth</li> </ul>	<p><u>FOOD STAMP RECIPIENT</u></p> <ul style="list-style-type: none"> <li>Food Stamp Benefit History</li> <li>Signed statement from authorized individual with specific description of months benefits were received.</li> <li>Case Number/Identifier</li> </ul> <p><u>SSI RECIPIENT</u></p> <ul style="list-style-type: none"> <li>SSI Record or Authorization</li> <li>SSI Contact</li> <li>Evidence of SSI Issuance</li> </ul>	<p><u>VETERAN STATUS &amp; DISABLED VETERANS</u></p> <ul style="list-style-type: none"> <li>DD-214</li> <li>Reserve Unit Contacts</li> <li>Discharge Papers</li> <li>FL 21-802 (Issued ONLY by DVA. Certifies a Veteran with a service connected disability)</li> <li>UI Wage Records (for unemployed status)</li> </ul>	<p><u>SUMMER YOUTH &amp; DESIGNATED COMMUNITY RESIDENT LIVING IN AN ENTERPRISE ZONE /RENEWAL COMMUNITY OR RURAL RENEWAL COUNTY</u></p> <ul style="list-style-type: none"> <li>Driver's License</li> <li>Work Permit</li> <li>Utility Bills</li> <li>Lease Documents</li> <li>Voter Registration Card</li> <li>Computer Printout From Other Government Agencies</li> <li>Food stamp Award Letter</li> <li>Housing Authority Verification</li> <li>Landlord's Statement</li> <li>Letter From Social Service Agency or School</li> <li>Library Card <sup>2</sup></li> <li>Medicaid/Medicare Card</li> <li>Property Tax Record</li> <li>Postmarked Envelope Addressed to Applicant</li> <li>Public Assistance Records</li> <li>Rent Receipt</li> <li>School I.D. Card</li> <li>Selective Service Registration Card</li> <li>W-4</li> </ul>
<p><u>EX-FELON STATUS *</u></p> <ul style="list-style-type: none"> <li>Parole Officer's Name/Statement</li> <li>Correction Institution Records</li> <li>Court Record, Extract, Contact</li> <li>Parole Officer's Statement</li> </ul>	<p><u>TICKET HOLDER (Ticket to Work Program)</u></p> <p style="text-align: right;">Telepho</p> <p>ne call by SWA to MAXIMUS to verify if applicant is:</p> <p>1) a ticket holder, and 2) has an IWP with an Employment Network (EN).</p>	<p><u>VOCATIONAL REHABILITATION REFERRAL</u></p> <ul style="list-style-type: none"> <li>Voc. Rehab. Agency Contact</li> <li>Social Services Agency</li> <li>Veteran's Administration Contact</li> </ul>	
<p><u>DESIGNATED COMMUNITY RESIDENT (DCR).</u> To determine if the address of a DCR is in a Rural Renewal County (RRC), visit the site <a href="http://www.ups.com">www.ups.com</a>. Click on <i>Find a Zip Code</i>; Enter &amp; Submit <i>Address/Zip Code</i>; Click on <i>Mailing Industry Information</i>; Download &amp; Print for Case file. ***</p>	<p><u>UNEMPLOYED VETERANS &amp; DISCONNECTED YOUTH</u> (Note. For documentary evidence see the Instructions to the Aug. 2009 ETA Form 9061 &amp; Chapter II. CONSOLIDATED WORK OPPORTUNITY TAX CREDIT NEW PROVISIONS, Target Groups At-A-Glance)</p>	<p><u>AFDC/TANF &amp; Long-Term Assistance Recipient</u></p> <ul style="list-style-type: none"> <li>TANF Benefit History</li> <li>Signed statement from authorized individual with specific description of months benefits were received.</li> <li>Case Number/Identifier</li> </ul>	

*These examples are not intended to be all-inclusive.*